



April 23, 2026

By Electronic Submission

Internal Revenue Service  
1111 Constitution Ave., NW  
Washington, DC 20224

***RE: Freedom of Information Act (FOIA) Request***

Dear FOIA Officer:

Campaign Legal Center (CLC) submits this request pursuant to the Freedom of Information Act, 5 U.S.C. § 552, *et seq.*, for the Internal Revenue Service (IRS) records specified below.

**I. Background**

Section 527 of the Internal Revenue Code provides a tax exemption to organizations operated primarily for the purpose of influencing or attempting to influence the selection, nomination, election, or appointment of an individual to public office. 26 U.S.C. § 527(e)(2).<sup>1</sup> The IRS requires these “527 organizations” to register and file periodic reports of their contributions and expenditures on IRS Form 8872.<sup>2</sup> Among other data points, 527 organizations must itemize information about all contributors who have donated an aggregate amount of \$200 or more during the calendar year, and all persons who receive \$500 or more in aggregate expenditures during the calendar year.<sup>3</sup> 527 organizations provide this information on Schedules A and B of Form 8872.<sup>4</sup> The IRS makes filed Form 8872s available for public inspection on its website.<sup>5</sup>

<sup>1</sup> See also *Exempt Function – Political Organization*, IRS, <https://www.irs.gov/charities-non-profits/political-organizations/exempt-function-political-organization> (last visited Mar. 27, 2026).

<sup>2</sup> Instructions for Form 8872, IRS, <https://www.irs.gov/pub/irs-pdf/i8872.pdf> (rev. Oct. 2020).

<sup>3</sup> *Id.*

<sup>4</sup> *Id.*

<sup>5</sup> *Id.*

In non-election years, such as 2025, 527 organizations typically file reports on a semi-annual basis, with a report covering the first half of the year due on July 31st, and a report covering the second half of the year due on January 31st.<sup>6</sup> During election years, such as 2026, they must file monthly or quarterly reports.<sup>7</sup>

While some 527 organizations file campaign finance reports with local, state, and/or federal campaign finance regulators, there are some that only file disclosure reports with the IRS. For 527 organizations in this category, Form 8872s are the only way the public can discover who is funding the organization’s political activities and how it is spending its money—information that is critical for voters when analyzing political ads and trying to understand the underlying financial interests behind candidates’ campaigns.

According to public reporting, due to a technical glitch in the IRS’s e-filing capabilities, at least some 527 organizations were briefly delayed in filing complete Form 8872s in summer 2025, and some organizations were delayed for months in filing complete Form 8872 Schedules A and B covering their July 1-December 31, 2025, activities.<sup>8</sup> The Center for Political Accountability estimated that the sources of approximately \$51 million in contributions to 527 organizations in the latter half of 2025 remained unknown for at least a month and a half after the year-end filing deadline.<sup>9</sup> With primary elections for federal, state, and local office already underway, and slated to continue for the next several months, it is critical that voters have *timely* access to the contribution and expenditure information to which they are statutorily entitled when evaluating candidates and casting their votes.

The IRS’s technical glitch—which obscured political organizations’ contributions and expenditures—effectively turned many 527 organization filers into “dark money” groups, *i.e.*, vehicles for secret spending to influence elections.<sup>10</sup> Consequently, the public needs to understand what went wrong and what interim guidance was provided to impacted filers, as well as what steps, if any, have been taken to ensure that the same glitch will not recur and thus undermine transparency in future elections, including the 2026 midterms in November.

## **II. Requested Records**

Please provide the following records created by, received by, or in the possession of your office from July 1, 2025, through the date of your search:

1. Any and all emails (inclusive of attachments) sent or received by an employee of the “Tax-Exempt & Government Entities Division,” “Office of Chief

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<sup>6</sup> *Id.*

<sup>7</sup> *Id.*

<sup>8</sup> See Lauren Aratani, *IRS Glitch Masked \$51 Million in Political Donations, Finance Watchdog Says*, The Guardian (Mar. 20, 2026), <https://www.theguardian.com/us-news/2026/mar/20/irs-error-political-donations>.

<sup>9</sup> *Id.*

<sup>10</sup> See *infra* note 13.

Counsel,” “Information Technology organization,” and “Communications and Liaison” office identified in a search using the following Boolean terms:

- a. “Fil!” and “error”
  - b. “Fil!” and “glitch”
  - c. “Fil!” and “problem”
  - d. “Fil!” and “reject!”
  - e. “Fil!” and “fail!”
  - f. “Fil!” and “fix”
  - g. “Fil!” and “correct”
  - h. “System” and “error”
  - i. “System” and “fail!”
  - j. “Glitch”
  - k. “Bug”
  - l. “8872”
  - m. “Report of contributions and expenditures”
  - n. “Schedule A”
  - o. “Schedule B”
  - p. “527” and “error”
  - q. “527” and “glitch”
  - r. “527” and “problem”
  - s. “527” and “reject!”
  - t. “527” and “fail”
  - u. “527” and “fix”
  - v. “527” and “correct”
  - w. “527” and “amend!”
  - x. “527” and “item!”
  - y. “527” and “semiannual”
  - z. “IRS technical issue preventing e-file reporting”
2. The final electronic versions of any and all memoranda, instructions, or guidance documents distributed by the “Tax Exempt & Government Entities Division” outside of the IRS, that include the Boolean terms (a)-(z) listed above.

### **III. Application for Fee Waiver or Limitation of Fees**

- A. The request is made for non-commercial purposes and will contribute significantly to public understanding of the operations or activities of government.**

FOIA provides that the agency shall furnish requested records without charge or at reduced charge if “disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requester.” 5 U.S.C. § 552(a)(4)(A)(iii); *see also* 15 C.F.R. §4.11.

The requested materials involve matters of significant public interest. These details are not already publicly available, and the records will provide a more thorough public

understanding of the operations of the government—specifically, the operations of the IRS and how it supports transparency in elections.

CLC intends to use records responsive to this request in the creation of widely disseminated materials and analysis that will educate the public about these matters and the operations of the government. CLC anticipates analyzing the materials gathered through this FOIA request to develop reports,<sup>11</sup> write blogs,<sup>12</sup> and author op-eds.<sup>13</sup> CLC’s research and reports are widely disseminated on its blog,<sup>14</sup> through its own website,<sup>15</sup> through social media platforms like Facebook<sup>16</sup> and X (formerly Twitter),<sup>17</sup> and regular emails to its supporters, among other communications outlets.

CLC staff have significant knowledge in elections, campaign and tax-exempt organization disclosures, and government accountability, and news media regularly rely upon CLC’s analysis and expertise.<sup>18</sup> In addition to its own blogs and reports, CLC anticipates analyzing the requested records and disseminating the materials among traditional news outlets.

CLC is a non-profit public interest organization organized under Section 501(c)(3) of the Internal Revenue Code, and this request is made for non-commercial purposes.

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<sup>11</sup> See, e.g., CLC, *From Dysfunctional to Destructive: The Federal Election Commission’s Disastrous New Trend Opening the Floodgates to Big Money in Our Elections* (Jan. 2025), available at [https://campaignlegal.org/sites/default/files/2025-01/CLC\\_Report\\_FromDysfunctionalToDestructive.pdf](https://campaignlegal.org/sites/default/files/2025-01/CLC_Report_FromDysfunctionalToDestructive.pdf); CLC, *The Illusion of Independence: How Unregulated Coordination is Undermining Our Democracy, and What Can Be Done to Stop It* (Nov. 2023), <https://campaignlegal.org/sites/default/files/2023-11/Coordination%20Report%20%28Final%20POST%20Proofing%29.pdf>.

<sup>12</sup> See, e.g., *How Does the Citizens United Decision Still Affect Us in 2026*, CLC (Jan. 21, 2026), <https://campaignlegal.org/update/how-does-citizens-united-decision-still-affect-us-2026>; Bryan Dewan, *What is Dark Money*, CLC (May 9, 2022), <https://campaignlegal.org/update/what-dark-money>.

<sup>13</sup> See, e.g., Saurav Ghosh, *It’s Almost too Late to Protect Our Elections from AI—Congress Must Act Now*, The Hill (Sept. 20, 2024), <https://thehill.com/opinion/technology/4889200-ai-threat-deepfake-elections/>; Saurav Ghosh, *Watch Out: The FEC Just Invited More Special Interest Influence on Elections*, The Hill (May 8, 2024), <https://thehill.com/opinion/campaign/4649925-fec-special-interest-influence-on-elections-dark-money-super-pacs/>.

<sup>14</sup> See *The Latest from Campaign Legal Center*, CLC, <https://campaignlegal.org/latest> (last visited Mar. 27, 2026).

<sup>15</sup> See *Toolkits, Reports, and Resources*, CLC, <https://campaignlegal.org/toolkits> (last visited Mar. 27, 2026).

<sup>16</sup> See Campaign Legal Center, Facebook, <https://www.facebook.com/CampaignLegalCenter/> (last visited Mar. 27, 2026).

<sup>17</sup> See @CampaignLegal, X, <https://x.com/CampaignLegal> (last visited Mar. 27, 2026).

<sup>18</sup> See, e.g., Patrick Madden, WBUR, *Dark Money Pours Into Massachusetts Politics* (Mar. 24, 2026), <https://www.wbur.org/news/2026/03/24/massachusetts-money-politics-healey-wu-ballot-501c4-nonprofits>; Alex Roarty, *‘It’s Going to Change Everything’: A Supreme Court Case Could Rock Campaigns This Year*, NOTUS (Jan. 5, 2026), <https://www.notus.org/2026-election/supreme-court-case-campaign-finance-operations-change>; Jeff Amy, *Anonymous Money Fuels \$5 Million in Attacks on Georgia’s Lt. Gov. Burt Jones*, KARE 11 (Dec. 26, 2025), <https://www.kare11.com/article/syndication/associatedpress/anonymous-money-fuels-5-million-in-attacks-on-georgias-lt-gov-burt-jones/616-5dab1289-9043-419a-bc7b-d8fcc39f00c7>.

For these reasons, we request that any applicable fees associated with this request be waived pursuant to 5 U.S.C. § 552(a)(4)(A)(iii). A fee waiver in this instance would fulfill Congress' intent in amending FOIA. *See Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003) (“Congress amended FOIA to ensure that it be liberally construed in favor of waivers for noncommercial requesters.” (internal quotation marks omitted)).

**B. CLC qualifies for a fee waiver as a “representative of the news media.”**

CLC additionally requests that it not be charged search or review fees for this request because the organization meets the definition of a “representative of the news media” for purposes of FOIA, since CLC “gathers information of potential interest to a segment of the public, uses its editorial skills to turn the raw materials into a distinct work, and distributes that work to an audience.” 5 U.S.C. § 552(a)(4)(A)(ii)(II)-(III); *see also* 15 C.F.R. §4.11(b)(6).

As the D.C. Circuit has held, the “representative of the news media” test is focused on the requestor rather than the specific FOIA request. *Cause of Action v. F.T.C.*, 799 F.3d 1108, 1121 (D.C. Cir. 2015). CLC satisfies this test because (as noted in Part II.A) CLC applies its expertise and editorial skills to turn raw materials into reports, articles, and op-eds that are widely disseminated on its blog,<sup>19</sup> through its own website,<sup>20</sup> through social media platforms<sup>21</sup> and regular emails to its supporters, and through other communications outlets. CLC additionally applies editorial skill to analyze and disseminate materials to other news media outlets, which regularly cite and rely upon CLC’s work. The D.C. Circuit has held that a requester may qualify as a news media entity if it “distribute[s] [its] work’ by issuing press releases to media outlets in order to reach the public indirectly.” *Cause of Action*, 799 F.3d. at 1125-26.

Courts have found that other organizations with functionally similar missions and that have engaged in similar public education activities qualify as “representatives of the news media,” even if engaged in litigation or other advocacy beyond educating the public about the operations of government. *See, e.g., Cause of Action*, 799 F.3d at 1121-25 (finding a public interest advocacy organization that comments to other media outlets about documents it obtains under FOIA a news media requester); *Judicial Watch, Inc. v. DOJ*, 133 F. Supp. 2d 52, 53-54 (D.D.C. 2000) (finding “public interest law firm” Judicial Watch a news media requester); *Elec. Privacy Info. Ctr. v. DOD*, 241 F. Supp. 2d 5, 10-15 (D.D.C. 2003) (finding nonprofit public interest group that published a biweekly email newsletter a news media requester). As Congress made clear: “It is critical that the phrase ‘representative of the news media’ be interpreted broadly if the act is work as expected . . . . In fact, *any person or organization which regularly publishes or disseminates information to the public . . . should qualify for waivers as a ‘representative of the news media.’*” 132 Cong. Rec. S14298 (daily ed. Sept.

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<sup>19</sup> *See The Latest from Campaign Legal Center*, *supra* note 15.

<sup>20</sup> *See Media Center*, CLC, <https://campaignlegal.org/media-center> (last visited Mar. 27, 2026).

<sup>21</sup> *See Campaign Legal Center*, Facebook, *supra* note 17; @CampaignLegal, *supra* note 18.

30, 1986), cited in *Nat'l Sec. Archive v. U.S. Dep't of Def.*, 880 F.2d 1381, 1386 (D.C. Cir. 1989).

In the event the fee waiver is not granted, CLC may not be charged for the first two hours of search time, or for the first hundred pages of duplication. CLC does not at this time authorize processing costs exceeding \$200. Please contact CLC using the below contact information and advise CLC of the cost of this request if processing costs exceed \$200.

#### **IV. Application for Expedited Processing**

CLC requests that the processing of this request be expedited pursuant to 21 C.F.R. § 20.44 (a)(2), which allows for expedited processing when a requester demonstrates a compelling need or urgency for the information (*i.e.*, when there is an urgency to inform the public about an actual or alleged federal government activity, such as where the information sought has particular value that will be lost if not disseminated quickly). As described in Parts I and III, the subject of the request involves a matter of significant public interest. The information requested is “urgen[tly]” needed by CLC, an organization “primarily engaged in disseminating information,” “to inform the public concerning actual or alleged Federal Government activity.” 5 U.S.C. § 552(a)(6)(E)(v)(II).

CLC is an organization “primarily engaged in disseminating information” within the meaning of the statute. *Id.* As described in Part III.A, CLC obtains and analyzes government information and widely publishes and disseminates research and reports to the public and media. These activities are critical to CLC’s work and among CLC’s primary activities. CLC plans to analyze and disseminate to the public information gathered through this request, at no cost to the public.

The requested records are urgently needed to inform the public about actual or alleged government activity. *See* 5 U.S.C. § 552(a)(6)(E)(v)(II); 28 C.F.R. § 16.5(e)(1)(ii). Specifically, they pertain to the IRS’s critical work providing voters transparency about political organizations’ election spending. Voters have a right to timely information about the political groups that are seeking to influence their votes and support candidates’ efforts. When the IRS experienced a technical problem that prevented 527 organizations from filing itemized contribution and expenditure reports, these groups effectively became dark money vehicles. Voters need to understand how that happened, what steps the IRS has taken to prevent the problem from recurring, and what procedures 527 organizations should follow when there are filing errors, should this type of incident happen again. The records sought in this FOIA request thus relate to a matter of widespread and exceptional interest, and there is an urgent need to inform the public about the IRS’s work to gather and make available political organizations’ disclosure reports in this election year.

Pursuant to applicable statutes and regulations, CLC expects a determination regarding expedited processing within 10 days. *See* 5 U.S.C. § 552(a)(6)(E)(ii).

V. Delivery of Requested Records

In order to expedite delivery of these requested documents and in order to reduce possible fees incurred, CLC requests that these documents be delivered either digitally via email (in PDF format), or on a data disk via the U.S. Postal Service. Please email copies of responsive documents to:

[sports@campaignlegalcenter.org](mailto:sports@campaignlegalcenter.org)  
[sgonsalvesbrown@campaignlegalcenter.org](mailto:sgonsalvesbrown@campaignlegalcenter.org)

Alternatively, if email production is not possible, please mail copies of responsive documents to:

**Shanna Ports**  
**Campaign Legal Center**  
**1101 14<sup>th</sup> St. NW, Suite 400**  
**Washington, D.C. 20005**

Should you elect, for any reason, to withhold, redact, or deny the release of any record responsive to this request, CLC requests that you provide an explanation for each withholding/redaction, along with pertinent legal citations.

Please confirm receipt of this request and provide an estimate of processing time. Thank you for your prompt attention to this matter.

Respectfully submitted,

/s/ Shanna Ports

Shanna Ports, Senior Legal Counsel  
Sophia Gonsalves-Brown, Senior  
Researcher/Investigator

Campaign Legal Center  
1101 14th St. NW, Suite 400  
Washington, DC 20005